

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 507

93RD GENERAL ASSEMBLY

2005

1912L.01T

AN ACT

To repeal section 55.160, RSMo, and to enact in lieu thereof one new section relating to inventory of county property.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 55.160, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 55.160, to read as follows:

55.160. The auditor of each county of the first class not having a charter form of government and of each county of the second class shall keep an inventory of all county property under the control and management of the various officers and departments and shall annually take an inventory of such property at an original value of [two hundred fifty] **one thousand** dollars or more showing the amount, location and estimated value thereof. [He] **The auditor** shall keep accounts of all appropriations and expenditures made by the county commission, and no warrant shall be drawn or obligation incurred without [his] **the auditor's** certification that an unencumbered balance, sufficient to pay the same, remain in the appropriate account or in the anticipated revenue fund against which such warrant or obligation is to be charged. [He] **The auditor** shall audit the accounts of all officers of the county annually or upon their retirement from office. The auditor shall audit, examine and adjust all accounts, demands, and claims of every kind and character presented for payment against the county, and shall in [his] **the auditor's** discretion approve to the county commission of the county all lawful, true, just and legal accounts, demands and claims of every kind

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

and character payable out of the county revenue or out of any county funds before the same shall be allowed and a warrant issued therefor by the commission. Whenever the auditor thinks it necessary to the proper examination of any account, demand or claim, [he] **the auditor** may examine the parties, witnesses, and others on oath or affirmation touching any matter or circumstance in the examination of such account, demand or claim before [he] **the auditor** allows same. The auditor shall not be personally liable for any cost for any proceeding instituted against [him] **the auditor** in [his] **the auditor's** official capacity. The auditor shall keep a correct account between the county and all county and township officers, and shall examine all records and settlements made by them for and with the county commission or with each other, and the auditor shall, whenever [he] **the auditor** desires, have access to all books, county records or papers kept by any county or township officer or road overseer. The auditor shall, during the first four days of each month, strike a balance in the case of each county and township officer, showing the amount of money collected by each, the amount of money due from each to the county, and the amount of money due from any source whatever to such office, and the auditor shall include in such balance any fees that have been returned to the county commission or to the auditor as unpaid and which since having been returned have been collected.

Bill

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